



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

June 7, 2007

The Honorable Jack W. Harmon  
Pinal County School Superintendent  
P.O. Box 769  
Florence, AZ 85232

Dear Mr. Harmon:

In our December 11, 2006, compliance review report we notified you that Mary C. O'Brien Accommodation District had not complied with the *Uniform System of Financial Records* (USFR) for the year ended June 30, 2005.

We have since reviewed the District's USFR Compliance Questionnaire for the year ended June 30, 2006, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of this document, the District has complied with the USFR.

However, we noted that the District still had numerous internal control deficiencies cited by its auditors in the USFR Compliance Questionnaire. These deficiencies indicate that the District's internal controls are especially weak in the areas of ensuring compliance with the School District Procurement Rules (*Arizona Administrative Code* R7-2-1001 et seq) and adopting credit card policies.

Although the cited deficiencies do not cause substantial noncompliance, the District must take corrective action to continue to satisfactorily comply with the USFR.

If you have questions concerning the deficiencies or how to correct them, or would like a written summary of deficiencies with recommendations for correction, please call Magdalene Haggerty, Accounting Services Director, or Michael Stelpstra, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport  
Auditor General

DKD/MH/ms

cc: Ms. Orlenda Roberts, Assistant Superintendent  
Ms. Anna Carreon, Business Manager  
Mary C. O'Brien Accommodation District  
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services  
Arizona Department of Education